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Auditor's report

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LLMC #: 00484t

STATE OF WEST VIRGINIA.

AUDITOR'S REPORT

FOR THE

FISCAL YEAR

ENDING DECEMBER 31, 1865.

WHEELING:
JOHN F. M'DERMOT, PUBLIC PRINTER.
1866.

STATE OF WEST VIRGINIA,
AUDITOR'S OFFICE,
WHEELING, JAN. 10, 1866.

SIR: I have the honor of transmitting herewith to your Excellency, my annual report to the Legislature.

I am, Very Respectfully,

Your Obedient Servant,

J. M. McWHORTER,

Auditor.

To his Excellency A. I. BOREMAN,

Governor of West Virginia.

STATE OF WEST VIRGINIA,
AUDITOR'S OFFICE,
WHEELING, JAN. 1866.

I have the honor to submit my Annual Report of the financial operations of this Department during the fiscal year ending December 31st, 1865.

The various tables herein exhibited, are intended to show the receipts and disbursements during the preceding year, and also many other matters of interest connected with the finances. In submitting the same, it is necessary that a few words of explanation be given. The short space of time intervening between the end of the fiscal year and the meeting of the Legislature, (only sixteen days,) will be a sufficient apology for the imperfect and incomplete manner in which the same must be presented, and I hope the Legislature will consider the propriety of making some other than the last day of the calendar year the end of the fiscal year.

When the last Legislature was in session, we were still struggling with the "Great Rebellion." Civil law was fully established in only about one-half the counties composing the State, and all legislation touching the finances was made in reference to that fact. Upon the restoration of civil law in the unorganized counties after the rebellion collapsed, considerable amount of costs accrued to the State, on some accounts, above what had been appropriated. Especially was this the case in reference to criminal charges. The appropriations for several purposes were about expended at the close of the third quarter. In view of all the circumstances, I thought it advisable to pay all proper claims presented, as, by paying them now, a better idea could be formed as to the probable amount necessary to be appropriated for the next year, and accordingly issued my warrants upon the Treasurer for the payment thereof, after the appropriations were expended, and hope the Legislature will approve the course pursued.

In assuming the duties of this office, on the fourth day of last March, I found that no account had been kept with the "Free School Fund," or with the "General School Fund." To ascertain what amount was in the Treasury to the credit of said funds, it became necessary to re-audit all the accounts of 1864, and separate the funds, that the "General School Fund" might be apportioned at the proper time, (April 1st.) The tax imposed for free

schools had been paid into the Treasury and receipted for with the taxes for State purposes jointly, as "Taxes of 1864." To arrive at the amount to be apportioned among the several counties, the supposed proper proportion of what had been paid by the several sheriffs and collectors was set apart for school purposes. In closing the accounts of the sheriffs of the several counties, upon settlements made subsequent to the apportionment, it was ascertained that there was in the Treasnry, on the first day of April, for the "General School Fund," $7,220 16 unappriated, which is carried forward to the credit of said fund for apportionment in 1866.

Owing to the fact that blanks for the purpose had not been furnished from this office to the several assessors and recorders, for making return of the registration of the births, deaths and marriages that occurred in the respective counties during the year ending Dec. 31st, 1864, such returns have not been received but from some three or four counties. I, therefore, deem it unnecessary to make any report upon that subject. Blanks have been prepared, and instructions given, that will probably secure such registration and return of the same for the year ending Dec. 31st, 1865.

No reports have been received from the Boards of Overseers of the Poor of the several counties, hence no report can be made from this office as required by section 18 of chapter 51 of the Code of Virginia of 1860.

The following tables are presented as showing in detail the receipts end disbursements at the Treasury during the year ending Dec. 31st, 1865, and the estimated receipts and expenditures for the current year.

TABLE I.

STATE OF THE TREASURY.

DR.		CR.	
Balance remaining in Treasury Jan. 1st, 1865, as per Treasurer's report	$297,210 87	Warrant issued Dec. 31st, 1864, but not paid until January 3d, 1865	$1,409 60
Receipts during quarter ending March 31st	97,533 68	Warrants issued during quarter ending March 1st	157,249 04
		Balance, March 31st	236,085 91
	394,744 55		394,744 55
Balance, March 31st	236,085 91	Warrants issued during quarter ending June 30th	154,800 10
Receipts during quarter ending June 30th	22,655 88	Balance, June 30th	103,941 69
	258,741 79		258,741 79
Balance, June 30th	103,941 69	Warrants issued during quarter ending Sept. 30th	58,135 69
Receipts during quarter ending Sept. 30th	73,049 33	Balance, Sept. 30th	118,855 33
	176,991 02		176,991 02
Balance, Sept. 30th	118,855 33	Warrants issued during quarter ending Dec. 31st	45,616 12
Receipts during quarter ending Dec. 31st	188,144 03	Balance, Dec. 31st	261,383 24
	306,999 36		306,999 36
Balance remaining in the Treasury Jan. 1st, 1866	261,383 24	State Revenue	179,390 71
		General School Fund.*	79,435 98
		Free School Fund, uninvested.†	2,556 55
	261,383 24		261,383 24

*The General School Fund is the fund arising from taxes for schools, fines, &c., and is apportioned annually.

†The Free School Fund is the fund arising from the sources mentioned in sec. 1, art. X of the Constitution. The interest only, and no part of the principal of this fund can be drawn from the treasury.

TABLE II.

Statement showing the appropriations for the fiscal year ending Dec. 31, 1865, and the disbursements during the same period:

Appropriation.	*Amount Appropri'td*	*Amount Paid.*
For expenses of the Legislature	$17,000 00	$18,883 28
For rent of Linsley Institute	1,500 00	1,500 00
For salaries of Judges	30,000 00	24,880 00
For salary of Clerk of Supreme Court of Appeals	1,000 00	1,000 00
For salary of Reporter of Supreme Court of Appeals	900 00	600 00
For contingent expenses of Courts	3,000 00	2,379 88
For criminal charges	20,000 00	31,029 60
For W. Va. Hospital for the Insane, Act 28 Feb., '65	14,000 00	14,000 00
For same, Act of 3d February, 1865	2,872 25	2,872 25
For same, Act of 1st March, 1865	5,000 00	5,000 00
For expenses of lunatics confiued in jail	2,000 00	2,556 15
For salary of Governor	2,000 00	2,000 00
For salary of Auditor*	1,500 00	1,504 00
For salary of Treasurer	1,400 00	1,400 00
For salary of Secretary of the State	1,300 00	1,625 00
For salary of Attorney General	1,000 00	250 00
For salary of Adjutant General	1,500 00	1,451 67
For salary of Quartermaster General	1,300 00	1,251 28
For rent of executive mansion	750 00	750 00
For contingent expenses of Auditor's office	2,000 00	2,079 18
For contingent expenses office Sec'y of the State	1,300 00	1,040 47
For contingent expenses Treasurer's office	125 00	120 50
For contingent expenses Adjutant General's office	750 00	525 50
For contingent expenses Q'rmaster General's office	2,500 00	2,431 78
For public printing	6,000 00	5,794 55
For salary of Clerk in Adjutant General's office	800 00	854 00
For salary of Clerk in Auditor's office	1,000 00	1,507 70
For salary of Clerk in Treasurer's office	400 00	400 00
For salary of Vaccine Agent	100 00	100 00
For printing report of Daniel Lamb	3,000 00	404 70
For pay of Janitor and Guard of Executive office	500 00	500 00
For civil contingent fund	10,000 00	13,209 35
For Militia claims allowed by Regimental Courts	6,000 00	1,435 00
For William Ewing	23 00	23 00
For Benjamin Rollins, Jailor of Jackson county	151 00	151 00
For Commissioner or Immigration	300 00	300 00
For James P. Rogers	15 00	15 00
For State Scouts	86,000 00	85,723 23
For money drawn by Governor from certain Banks	29,264 08	29,264 08
For Geo. W. Spruce, Kanawha county	387 93	387 93
For Board of Public Works	100 00	75 25
For relief of certain Militia of Upshur county	*Unlimited*	6,921 04
For Clerk of Board of Military Claims	250 00	250 00
For Soldiers' National Cemetery at Gettysburg	2,523 18	1,895 15
For bedsteads for Ohio county jail	500 00	500 00
For Guards for Ohio county jail	1,000 00	.....
For breech-loading rifles for State Guards	3,000 00	.....
For road in Hardy county	1,000 00	.....
For State Guards	*Unlimited*	49,548 24

*The excess of $4 in Auditor's salary was not observed until the account was closed at the end of the year, and arose from my predecessor and myself both including the fourth day of March in our accounts.

STATEMENT CONTINUED.

Appropriation.	*Amount Appropri'td*	*Amount Paid.*
For erroneous assessments	.....	416 84
For Bridge across Buffalo creek, in Marion county	.....	300 00
For refunding Capitation Tax	.....	17,649 56
For expenses of Constitutional Convention	.....	99 75
Commissioners of the Revenue	.....	162 40
For refunding overpaid taxes	.....	2,846 75
For registration of Births, Deaths and Marriages	.....	91 63
Clerks for examination of Com. Books	.....	30 00
For Free Schools, including salary and contingent	.....	.....
Expenses of State Superintendent	.....	68,484 00
Board of School Fund, (invested in U. S. Bonds)	.....	6,122 78
Deposits, Exchange Bank of Va., at Weston (remvd.)	.....	617 08
		$417,210 55

TABLE III.

Amount paid into the Treasury "as Taxes of 1864," &c., passed the credit of the General School Fund, and apportioned by Auditor April 1st, 1865.

COUNTIES.	Taxes.	Fines imposed by Courts.	Fines imposed by Justices.	Militia Fines	Aggregate.
Barbour,	$1,500 00	$	$	$	$1,500 00
Brooke,	2,000 00				2,000 00
Doddridge,	1,000 00				1,000 00
Hancock,	1,200 00				1,200 00
Harrison,	4,000 00	33 25			4,033 25
Jackson,	1,300 00		10 00		1,310 00
Lewis,	2,382 34			51 75	2,434 09
Marion,	4,500 00				4,500 00
Marshall,	3,385 60	16 10	24 35		3,426 05
Mason,		3,906 41			3,906 41
Monongalia,	3,500 00	60 00			3,560 00
Ohio,	7,700 00	96 04	78 75		7,874 79
Pleasants,	1,000 00				1,000 00
Preston,	3,800 00	25 65			3,825 65
Putnam,	600 00	9 60			609 60
Randolph,	210 00				210 00
Ritchie,	2,386 36	123 70		92 70	2,602 76
Taylor,	1,000 00				1,000 00
Tucker,	500 00				500 00
Tyler,	1,595 00				1,595 00
Upshur,	2,276 36				2,276 36
Wetzel,	1,725 00				1,725 00
Wirt,	660 00				660 00
Wood,	3,800 00				3,800 00
Div'd on Lit. Fund in Fairmont Bank	---- ----	---- ----	------	------	5,500 00
Div'd on Lit. Fund in N. W. Bank, Va.	---- ----	---- ----	------	------	5,000 00
Fines collected from Rebel citizens in Marion county,	---- ----	---- ----	------	------	100 00
Forfeiture of recognizance in Wood Co.	---- ----	---- ----	------	------	200 00
Total,	52,020 66	4,270 75	113 10	144 45	67,348 96

Amount apportioned April 1st, 1865,	67,348 96
Add amount paid, in excess of sum apportioned	1,135 04
Total paid,	68,484 00

TABLE IV.

Exhibiting the amount paid the several counties as apportioned from the general school fund on the 1st day of April, 1865, upon the enumeration of children reported by the State Superintendent of Free Schools.

Barbour,	$ 3,227 40	Ohio,	7,568 46
Brooke,	1,503 93	Preston,	4,585 92
Doddridge,	2,051 84	Randolph,	750 56
Gilmer,	504 74	Ritchie,	2,551 90
Hancock	1,375 25	Taylor,	2,216 97
Harrison	4,724 77	Tucker	551 66
Jackson	2,861 50	Tyler	2,434 62
Kanawha,	2,398 04	Upshur	2,329 57
Lewis,	2,821 16	Wetzel	2,550 02
Marion	4,164 66	Wood	3,985 46
Marshall,	3,163 61		
Mason	3,396 28		$66,049 04
Monongalia,	4,330 72		
Salary of State Superintendent of Free Schools, including amount due on previous year			$2,000 00
Contingent expenses office Supt. of Free Schools			434 96
			$68.484 00

TABLE V.

Amount paid into the treasury for general school fund as "taxes of 1864," &c., previous to April 1st, 1865, and unapportioned April 1st, 1865.

Brooke County	$100 00	
Doddridge "	335 15	
Hancock "	500 00	
Harrison "	1,869 95	
Marshall "	815 57	
Ohio "	2,719 27	
Preston "	880 22	
AMT. PAID INTO THE TREASURY SINCE APL. 1, 1865, FROM ALL SOURCES		$7,220 16
Taxes of 1864,	17,225 24	
Taxes of 1865,	52,387 04	
Fines imposed by Courts, 1865,	930 56	
Militia fines, 1864,	214 21	
Militia fines, 1865,	340 50	
Fines imposed by justices, 1865,	145 30	
Interest of free school fund,	2,108 01	
		73,350 86
TOTAL,		80,571 02
Deduct amt. pd. in exc's of amt. apportioned Apr, 1, 1865,		1,135 04
		79,435 98

TABLE VI.

Amount of capitation tax refunded the several counties under act of December 3d, 1863.

Barbour,	capitation tax of	1863,	$ 814	32
Harrison,	" " "	1862, 1863,	2,208	70
Wetzel,	" " "	1863,	598	43
			$3,621	45

Amount of capitation tax refunded the several counties upon the requision of the State Superintendent of Free Schools, under act of February 14, 1865.

Doddridge,	capitation tax of	1861, 1862, 1863,	$ 1,298	88
Gilmer,	" "	1861, 1862, 1863,	685	98
Hancock,	" "	1861,	670	40
Jackson,	" "	1861, 1862,	1,161	40
Marion,	" "	1861, 1862, 1863,	4,496	43
Pleasants,	" "	1861, 1862, 1863,	993	60
Putnam,	" "	1861, 1862, 1863,	1,443	24
Taylor,	" "	1863,	637	02
Tucker,	" "	1862, 1863,	384	20
Tyler,	" "	1862, 1863,	1,290	06
Wirt,	" "	1861, 1862, 1863,	966	90
			$14,028	11

Refunded under act of December 3d, 1863,	3,621	45
" " " " February 14th, 1865,	14,028	11
	$17,649	56

TABLE VII.

List of Sheriffs and Collectors in arrears for Taxes due on Real and Personal Property, Capitations and Licenses for the year 1861.

COUNTY.	Name of Sheriff or Collector.	Tax on Real and Personal Property and Capitation.	Tax on Licenses	Aggregate.
Barbour,	James Trahorn,	$ 1,891 87	$ 104 89	$ 1,996 76
Brooke,	James J. Kuhn,	21 82	42 10	63 92
Calhoun,		1,949 99		1,949 99
Clay,		1,413 42		1,413 42
Doddridge,	Floyd Neely,	1,213 82	550 70	1,764 52
Harrison,	James Monroe,		31 40	31 40
Jackson,	James F. Scott,	3,237 22		3,237 22
Kanawha,	James Atkinson,	8,278 50		8,278 50
Mason,	W. E. Wetzel,	5,659 56		5,659 56
Monongalia,	James Odbert,		1,098 37	1,098 37
Morgan,		4,537 69		4,537 69
Nicholas,	M. L. Rader,	3,064 51		3,064 61
Pleasants,	Thomas Johnson,	65 92		65 92
Putnam,			877 52	877 52
Randolph,	Jesse T. Pharis,	3,898 93		3,898 93
Roane,		3,536 27		3,536 27
Upshur,	George Bastable,		759 66	759 66
Wayne,		6,700 07		6,700 07
Wood,	H. H. Dils,		944 97	944 97
Total,		45,469 59	4,409 61	49,879 20

TABLE VIII.

List of Sheriffs and Collectors in arrears for Taxes due on Real and Personal Property, Capitations and Licenses, for the year 1862.

COUNTY.	Name of Sheriff or Collector.	Tax on Real and Personal Property and Capitation.	Tax on Licenses.	Aggregate.
Barbour	James Trahorn	$ 1,091 69	$ 687 77	$ 1,779 46
Brooke	J. J. Kuhn		317 02	317 02
Cabell			236 05	236 05
Clay		1,325 52	21 50	1,347 02
Doddridge	Floyd Neely	497 55	351 02	848 57
Gilmer	J. F. W. Holt		83 57	83 57
Harrison	Wm. E. Lyon	7,221 45	552 79	7,774 24
Jackson	J. F. Scott	689 51	637 20	1,326 71
Kanawha	John Slack, jr	2,030 40		2,030 40
Mason	Samuel Windon	449 91	8 62	458 53
Monongalia	James Odbert	4,537 34	1,117 23	5,654 57
Morgan	Lewis Allen	2,899 71		2,899 71
Nicholas	M. L. Rader	4,104 37	47 60	4,151 97
Randolph	Jesse T. Pharis	4,948 27	220 91	5,169 18
Roane	H. F. Gibson	3,220 65	48 46	3,269 11
Tyler	L. W. T. Martin	222 47		222 47
Wayne	Samuel Hatton	6,311 15		6,311 15
*Wood	H. H. Dils	1,184 86		1,184 86
Total		40,734 85	4,329 74	45,064 59

*This amount was improperly allowed to Sheriff as commission in settlement made June 19th, 1863.

TABLE IX.

List of Sheriffs and Collectors in arrears for taxes due on Real and Personal Property, Capitations and Licenses for the year 1863:

COUNTY.	Name of Sheriff or Collector.	Tax on Real and Personal Property and Capitation.	Tax on Licenses.	Aggregate.
Cabell	J. Alford	$7,982 80	$136 79	$8,119 59
Doddridge	F. Neely	.....	18 00	18 00
Gilmer	J. W. Holt	.....	64 80	64 80
Harrison	Wm. E. Lyon	.....	1,691 71	1,691 71
Hancock	J. W. Hobbs	84 93	.....	84 93
Jackson	James F. Scott	.....	659 80	659 80
Kanawha	John Slack, Jr.	2,349 52	.....	2,349 52
Lewis	Henry Steinbach	.....	233 69	233 69
Mason	Samuel Windon	.....	1,314 25	1,314 25
Monongalia	J. M. Band	.....	101 00	101 00
Morgan	Lewis Allen	2,978 49	.....	2,978 49
Ohio	.....	.....	8 50	8 50
Pleasants	Thomas Gorrell	.....	175 91	175 91
Randolph	A. E. Harper	2,385 71	.....	2,385 71
Roane	H. F. Gibson	2,373 35	10 00	2,383 35
Tyler	.....	.....	.....	.....
Wirt	W. V. Vernon	154 54	168 87	323 41
Wood	H. H. Dils	.....	33 89	33 89
Total	.....	$18,309 34	$4,617 20	$22,926 55

TABLE X.

List of Sheriffs and Collectors in arrears for taxes on Real and Personal Property, Capitations and Licenses for the year 1864:

COUNTY.	Name of Sheriff or Collector.	Tax on Real and Personal Property and Capitation.		Licenses.	Aggregate.
		For State Purposes.	For School Purposes.		
Barbour	Spencer Glasscock	*$133 30	*723 15	113 18	969 63
Brooke	Samuel George	41 27	118 56	551 54	771 37
Cabell	John Alford	*5,986 10	*1,996 30	234 32	8,216 72
Hancock	J. W. Hobbs	23 73	.....	.....	23 73
Kanawha	John Slack, Jr.	*7,372 24	*3,831 32	.....	11,203 56
Marion	Rawley Morris	*405 71	*926 04	141 62	1,473 37
Mason	Samuel Windon	762 25	335 79	.....	1,098 04
Morgan	Lewis Allen	2,812 83	1,617 59	.....	4,430 42
Randolph	A. E. Harper	1,169 34	1,390 83	249 41	2,809 58
Taylor	R. Davisson	188 42	7 04	30 00	225 46
Tyler	L. W. T. Martin	.....	.....	.....	.....
Wirt	W. V. Vernon	.....	6 34	217 38	223 72
Wood	H. H. Dils	612 96	1,415 77	212 72	2,241 45
Total	.....	$19,508 15	$12,368 73	$1,750 17	$33,627 05

* No Delinquent List returned.

TABLE XI.

List of Sheriffs and Collectors in arrears for militia fines, and fines imposed by Courts for the year 1861.

COUNTY.	Name of Sheriff or Collector.	Militia Fines	Fines Imposed by Courts	Aggregate
Doddridge	Floyd Neely	$33 75		$33 75
Harrison	James Monroe		85 00	85 00
Jackson	James F. Scott	25 50		25 50
Lewis	A. B. Hall		30 00	30 00
Marion	Geo. C. Kerr	83 00	108 58	191 58
Marshall	Jackson Reed	4 08		4 08
Mason	A. Roseberry		6 00	6 00
Monongalia	James Odbert	456 00		456 00
Preston	Joseph Brown	273 45		273 45
"	Martin L. Shaffer		2 00	2 00
Ritchie	B. Wells	100 50		100 50
Taylor	R. Davisson		3 00	3 00
Tyler	L. W. T. Martin	90 50		90 50
Upshur	Washington Summers			33 77
Wirt	Alfred Foster	33 77	5 00	5 00
Wood	A. L. Harwood		20 00	20 00
Total		$1,100 55	$259 58	$1,360 13

TABLE XII.

List of Sheriffs and Collectors in arrears for militia fines, and fines imposed by Courts for the year 1862.

COUNTY.	Name of Sheriff or Collector.	Militia Fines.	Fines Imposed by Courts.	Aggregate.
Barbour	M. C. Atherton		$12 50	$12 50
Brooke	J. J. Kuhn	$61 00		61 00
Gilmer	J. F. W. Holt	131 25		131 25
Hancock	L. W. Wilson	1,296 60		1,296 00
Harrison	Wm. E. Lyon	60 00		60 00
Jackson	J. F. Scott	848 00		848 00
Marshall	Jackson Reed	50 10		50 10
Monongalia	James Odbert	238 50		238 50
Ohio	A. Loring	1,880 25		1,880 25
Pleasants	Thomas Gorrell	76 95		76 95
Preston	Joseph Brown	42 07		42 07
"	James W. Brown		1 00	1 00
Randolph	Jesse F. Pharis	507 75		507 75
Ritchie	B. Wells	197 00		197 00
Tyler	L. W. T. Martin	106 50		106 50
Upshur	A. Teter	47 23		47 23
Wood	H. H. Dils	908 00		908 00
Total		$6,450 60	$13 50	$6,464 10

TABLE XIII.

List of Sheriffs and Collectors in arrears for Militia Fines and Fines imposed by Courts for the year 1863:

COUNTY.	Name of Sheriff or Collector.	Militia Fines.	Fines Imposed by Courts.	Aggregate.
Barbour	Spencer Glasscock	$253 00	.....	$253 00
Brooke	Samuel George	738 75	.....	738 75
Mason	Samuel Windon	.....	$67 00	67 00
Marshall	A. O. Baker	1,146 25	.....	1,146 25
Monongalia	James Odbert	118 52	.....	118 52
Ohio	Alonzo Loring	2,152 50	.....	2,152 50
Lewis	A. R. Hall	.....	8 60	8 60
Taylor	R. Davisson	.....	50	50
Total	.....	$4,409 02	$76 10	$4,485 12

TABLE XIV.

List of Sheriffs and Collectors in arrears for Militia Fines and Fines imposed by Courts for the year 1864:

COUNTY.	Name of Sheriff or Collector.	Militia Fines.	Fines Imposed by Courts.	Aggregate.
Brooke	Samuel George	$591 75	$110 00	$701 75
Harrison	D. W. Robinson	1,371 50	.....	1,371 50
Hancock	J. W. Hobbs	1,472 00	.....	1,472 00
Marion	Rawley Morris	220 00	.....	220 00
Mason	Samuel Windon	267 50	.....	267 50
Monongalia	J. M. Brand	.....	.....	.....
Taylor	R. Davisson	.....	71 05	71 05
Tucker	J. W. Parsons	72 75	.....	72 75
Tyler	L. W. T. Martin	.....	.....	.....
Total	.....	$3,995 50	$181 05	$4,176 55

TABLE XV.

List of Clerks in arrears for taxes on Deeds, Seals, Writs, Wills, &c., for the year 1861:

COUNTY.	COURT.	NAME OF CLERK.	
Brooke	County	Jos. R. Naylor	$19 25
Doddridge	Circuit	T. K. Knight	17 22
Lewis	County	John Morrow	201 40
"	Circuit	G. J. Butcher	23 35
Marion	County	Booz F. Hamilton	289 50
"	Circuit	Thomas J. Watson	63 65
Monongalia	Circuit	L. S. Layton	20 43
Ohio	County	John McColloch	49 70
"	Circuit	Geo. W. Sights	4 54
Ritchie	County	Wm. M. Patton	128 25
Roane	Circuit	Benjamin S. Young	2 05
Wetzel	County	Friend Cox	58 10
"	Circuit	Friend Cox	31 35
District No. 10	District	A. S. Hayden	13 93
Total	.....	.....	$922 72

TABLE XVI.

List of Clerks in arrears for tax on deeds, seals, wills, writs, &c., for the year 1862:

County.	Court.	Name of Clerk.	
Barbour	County	Lewis Wilson	$35 00
"	Circuit	A. P. Wilson	32 25
Brooke	County	Jos. R. Naylor	5 31
Marion	County	John N. Vanzandt	1 96
Monongalia	Circuit	L. S. Layton	67 58
Ohio	County	John McColloch	534 65
"	Circuit	George W. Sights	166 75
Pleasants	County	H. L. Pickens	51 30
"	Circuit	H. L. Pickens	24 70
Tyler	County	David Hickman	89 75
Wetzel	Circuit	Friend Cox	16 90
Wood	Circuit	James J. Neal	161 50
"	County	Wm. Hatcher	6 65
Total			1,149 30

TABLE XVII.

List of Clerks in arrears for tax on deeds, seals, wills, writs, &c., for the year 1863:

County.	Court.	Name of Clerk.	
Barbour	County	Lewis Wilson	$13 00
Cabell	County	T. J. Merritt	20 90
Doddridge	County	Michael Donahoo	69 00
Jackson	County	Benjamin Wright	94 68
"	Circuit	R. R. Riley	7 17
Lewis	Circuit	G. A. Jackson	8 05
Marion	Circuit	R. B. Lott	11 88
Randolph	County	Wm. Bennett	25 00
Wayne	Circuit	T. J. Merritt	10 00
Wood	County	Wm. Hatcher	57 78
"	Circuit	Wm. Hatcher	36 10
Total			353 56

TABLE XVIII.

List of Clerks in arrears for fines paid in Court for the year 1862:

County.	Court.	Name of Clerk.	
Marion	Circuit	R. B. Lott	$7 28
Ohio	Circuit	John McColloch	4 75
Preston	County	Smith Crane	2 00
Wood	County	William Hatcher	20 90
Total			34 93

TABLE XIX.

List of Recorders in arrears for Tax on Deeds, Seals, Wills, Writs, &c., for the year 1863.

COUNTY.	NAME OF RECORDER.	
Mason	Jas. H. Holloway	$ 5 12
Morgan	Jno. T. Cookers	2 00
Wirt	Charles Fisher	9 50
Jackson	Jno. Armstrong	13 30
Ohio	A. G. Robinson	1 00
Ritchie	James. McKinney	6 38
Total		37 30

TABLE XX.

List of Notaries Public in arrears for Taxes on Seals for the years 1861, 1862, 1863 and 1864.

COUNTY.	NAME OF NOTARY.	YEAR.	AMOUNT.
Lewis	G. A. Jackson	1864	$114 78
Marion	A. S. Hayden	1861	168 63
*———	L. Ferguson Beach	1861	273 00
Total			556 41

*County not known, neither the account nor copy of the official bond of Mr. Beach found in this office.

SUMMARY OF TABLES, VII TO XX, INCLUSIVE.

STATE REVENUE.

Due from Sheriffs and Collectors for tax on real and personal property and capitations for years 1861, 1862, 1863, 1864.	$124,021 93	
Due from Sheriffs and Collectors for taxes on licenses for years 1861, 1862, 1863, and 1864	15,106 73	
Due from Clerks of Courts for taxes on deeds, seals, writs, wills, &c., for the years 1861, 1862, and 1863	2,425 58	
Due from Recorders for taxes on deeds, seals, writs, &c., for the year 1863	37 30	
From Notaries Public for taxes on seals, for years 1861, 1862, 1863, and 1864	556 41	
		$142,147 95

GENERAL SCHOOL FUND.

Due from Sheriffs and Collectors for taxes on real and personal property and capitations for the year 1864	12,368 73	
Due from Sheriffs and Collectors for fines imposed by courts for the years 1861, 1862, 1863, and 1864	530 23	
Due from Sheriffs and Collectors for militia fines for years 1861, 1862, 1863, and 1864	15,955 67	
Due from Clerks of Courts for fines paid in Courts in the year 1862	34 93	
		28,889 56
TOTAL		$171,037 51

TABLE XXI.

Table exhibiting the amount of Criminal Charges of each county paid during the year ending Dec. 31, 1865, and showing how much of the same was costs of venires for the trial of Criminal Causes, and how much for support of Convicts:

COUNTY.	Amount of Criminal Charges Paid.	Amount of Same Paid for Support of Convicts.	Amount of Same Paid for Venires.
Berkeley	$538 45		$132 00
Brooke	36 40		
Cabell	49 25		
Doddridge	370 65		199 00
Gilmer	33 00		33 00
Hancock	352 09	233 95	
Harrison	782 49		350 00
Jackson	1,093 94		397 00
Jefferson	190 60		
Kanawha	3,165 41	60 10	2,038 00
Lewis	1,035 38		110 65
Marion	1,319 37		105 00
Marshall	865 06	374 80	300 00
Mason	1,981 89	164 40	1,078 74
Monongalia	519 07	109 00	105 00
Morgan	55 30		
Ohio	8,479 18	*6,545 51	57 00
Pleasants	51 35		
Preston	747 48	217 70	109 00
Putnam	200 66		48 00
Randolph	711 98		427 00
Ritchie	66 50		
Taylor	1,547 82		893 00
Tucker	94 10		45 00
Tyler	162 65		122 00
Upshur	733 00		225 00
Wetzel	349 50		168 00
Wirt	127 43		
Wood	4,853 01	464 10	1,837 50
Wyoming	515 35		219 00
Total	31,029 60	8,169 56	8,998 89

*Included in this amount is the expense of guarding Ohio county jail, which was improperly included in the Costs of Criminal Charges.

TABLE XXII.

Showing the number of Capitations, the value of Real and Personal Property in the several counties, and the amount of Revenue assessed upon the same, and upon Licenses in the year 1865, as compared with that upon the same subjects in the year 1860.

BARBOUR COUNTY.

Source of Revenue.	1860.			1865.					Increase of Revenue	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State purposes.	For school purposes,	Aggregate.		
Real Estate		$1,428,352	$5,733 40		$1,427,511	$3,282 47	$1,427 47	$4,709 94		$1,023 46
Personal Property		516,950	2,067 80		502,540	1,513 13	469 53	1,982 66		85 14
Capitations	1812		1,449 60	1635			1,635 00	1,635 00	$185 40	
Licenses			1,283 96			42 66		42 66		1,241 30
Total	1812	1,954,302	10,514 76	1635	1,930,051	4,838 26	3,532 00	9,370 26		2,144 50

BERKELEY COUNTY.

Source of Revenue	1860.			1865.					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes.	Aggregate		
Real Estate		$5,221,496	$20,885 98		$5,255,399	$15,766 27	$5,255 44	$21,021 71	$135 73	
Personal Prop.		797,998	3,191 99		1,103,979	3,338 72	1,110 76	4,449 48	1,257 49	
Capitations	1,932		1,545 60	1,742			1,742 00	1,742 00	196 40	
Licenses			4,164 78			2,738 75		2,738 75		$1,426 03
Total	1,932	6,019,494	29,788 35	1,742	6,359,378	21,843 74	8,108 20	29,951 94	163 59	

BOONE COUNTY.

Source of Revenue.	1860.			1865.*					Increase of Revenue	Decrease of Revenue.
	No	Value	Revenue.	No.	Value.	For State Purposes	For School Purposes.	Aggregate.		
Real Estate		$501,364	$2,005 45		$478,330	$1,435 00	$478 33	$1,913 33		$92 12
Personal Property		187,680	750 72		155,000	465 00	155 00	620 00		130 72
Capitations	846		676 80	650			650 00	650 00		26 80
Licenses			733 67			430 00		430 00		303 67
Total	846	689,044	4,166 64	650	633,330	2,330 00	1,283 33	3,613 33		553 31

*Estimated.

BRAXTON COUNTY.

Source of Revenue.	1860.			1865.*					Increase of Revenue	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate		$931,716	$3,726 86		$875,600	$2,626 80	$875 60	$3,501 50		$225 46
Personal Property		289,434	1,157 73		265,000	795 00	265 00	1,060 00		97 73
Capitations	1,008		806 40	800			800 00	800 00		6 40
Licenses			668 48			400 00		400 00		268 48
Total	1,008	1,221,150	6,359 47	800	1,140,600	3,821 80	1,940 60	5,761 40		598 07

*Estimated.

BROOKE COUNTY.

Source of Revenue.	1860.			1865.*					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes	Aggregate.		
Real Estate,		$1,174,145	$4,696 58		$1,180,677	$3,542 20	$1,180 51	$ 4,722 71	$ 26 13	
Personal Property,		407,487	1,629 94		533,570	1,592 35	530 78	2,123 13	493 19	
Capitations,	1,031		825 60	883			883 00	883 00	57 40	
Licenses,			1,481 20			96 65		96 65		$1,384 55
Total,	1,032	1,581,632	8,633 32	883	1,714,247	5,231 20	2,594 29	7,825 49		807 83

CABELL COUNTY.

Source of Revenue.	1860.			1865.*					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes	Aggregate		
Real Estate,		$2,017,941	$8,071 76		$2,000,000	$6,000 00	$2,000 00	$8,000 00	$	$ 71 76
Personal Property,		605,462	2,421 84		500,000	1,500 00	500 00	2,000 00		421 84
Capitations,	1495		1,196 00	1250			1,250 00	1,250 00	54.00	
Licenses,			1,955 68			1,200 00	1,200 00			755 68
Total,	1495	2,623,403	13,645 28	1250	2,500,000	8,700 00	3,750 00	12,450 00		1,195 28

*Estimated.

CALHOUN COUNTY.

Source of Revenue.	1860.			1865.					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes.	Aggregate		
Real Estate		$319,961	$1,279 84		$376,389	$1,128 26	$376 08	$1,504 34	$224 50	
Personal Property		55,955	223 82		83,904	251 71	84 00	335 71	111 89	
Capitations	420		336 00	366			366 00	366 00	30 00	
Licenses										
Total	420	$375,916	$1,839 66	366	$460,293	$1,379 97	$826 08	$2,206 05	$366 39	

CLAY COUNTY.

Source of Revenue.	1860.			1865*.					Increase of Revenue	Decrease of Revenue.
	No	Value.	Revenue.	No	Value.	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate		$258,802	$1,035 20		$250,802	$752 40	$250 80	$1,003 20		$32 00
Personal Property		52,440	209 76		50,400	157 20	50 40	201 60		8 16
Capitations	314		257 20	300			300 00	300 00	48 80	
Licenses			170 14			150 00		150 00		20 14
Total	314	311,242	1,666 30	300	301,202	1,053 60	601 20	1,654 80		11 50

*Estimated.

DODDRIDGE COUNTY.

Source of Revenue.	1860.			1865.					Increase of Revenue.	Decrease of Revenue
	No.	Value.	Revenue	No	Value	For State Purposes.	For School Purpsose.	Aggregate.		
Real Estate		$758,970	$3,035 88		$785,034	$2,355 47	$785 64	$3,141 11	$105 23	
Personal Property		165,220	660 88		338,731	1,014 98	338 68	1,353 66	692 78	
Capitations	936		748 80	829			829 00	829 00	80 20	
Licenses			942 61			45 00		45 00		$897 61
Total	936	924,190	5,388 17	829	1,123 765	3,415 45	1,953 32	5,368 77		19 40

FAYETTE COUNTY.

Source of Revenue.	1860.			1865.*					Increase of Revenue	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value	For State Purposes.	For School Purposes	Aggregate.		
Real Estate		$909,019	$3,636 07		$750,000	$2,250 00	$750 00	$3,000 00		$636 07
Personal Property		219,158	876 63		155,000	465 00	155 00	620 00		256 63
Capitations	1,115		892 00	890			890 00	890 00		2 00
Licenses			759 28			450 00		450 00		309 28
Total	1,115	1,128,177	6,163 98	890	905,000	3,165 00	1,795 00	4,960 00		1,203 98

*Estimated.

GILMER COUNTY.

Source of Revenue	1860.			1865.					Increase of Revenue.	Decrease of Revenue
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate,		$777,532	$3,110 12		788,455	$2,392 97	$760 85	$3,153 82	$43 70	$
Personal Property,		161,522	646 08		143,154	420 47	146 89	567 36		78 72
Capitations,	646		516 80	522			522 00	522 00	5 20	
Licenses,			397 50			37 02		37 02		360 48
Total,	646	939,054	4,670 50	522	931,609	2,850 46	1,429 74	4,280 20		390 30

GREENBRIER COUNTY.

Source of Revenue	1860.			1865.*					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes	Aggregate.		
Real Estate,		$3,511,292	$14,045 16		$3,400,000	$10,200 00	$ 3,400 00	$13,600 00	$	$ 445 16
Personal Property,		1,809,005	7,236 02		1,550,000	4,650 00	1,550 00	6,200 00		1,036 02
Capitations,	2278		1,822 40	1900			1,900 00	1,900 00	77 60	
Licenses,			5,708 77			2,300 00		2,300 00		2,808 77
Total,	2278	5,320,297	28,212 35	1900	4,950,000	17,150 00	6,850 00	24,000 00		4,212 35

*Estimated.

HAMPSHIRE COUNTY.

Source of Revenue.	1860.			1865.*					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate,		$3,958,442	$15,833 77		$3,800,442	$11,401 32	$3,800 44	$15,201 76	$	$ 632 01
Personal Property,		1,082,218	4,328 87		999,500	2,998 50	999 50	3,998 00		330 87
Capitations,	2663		2,130 40	2300			2,300 00	2,300 00	169 60	
Licenses,			3,663 12			2,500 00		2,500 00		1,163 12
Total,	2663	5,040,660	25,956 16	2300	4,799,942	16,899 82	7,099 94	23,999 76		1,956 40

*Estimated.

HANCOCK COUNTY.

Source of Revenue.	1860.			1865.					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate,		$962,470	$3,849 88		$912,893	$2,738 68	$ 912 89	$ 3,651 57	$	$198 31
Personal Property,		262,221	1,048 88		686,540	2,056 81	685 60	2,742 41	1,693 53	
Capitations,	884		707 20	880			880 00	880 00	172 80	
Licenses,			471 00			66 98		66 98		404 02
Total,	884	1,224,691	6,076 96	880	1,599,433	4,862 47	2,478 49	7,340 96	1,264 00	

HARRISON COUNTY.

Source of Revenue.	1860.			1865.					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No	Value.	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate		$3,841,669	$15,366 67		3,797 ,669	$11,569 33	$3,814 69	$15,384 02	$17 35	
Personal Property		1,083,482	4,333 93		1,839,817	5,500 29	1,833 18	7,333 47	2,999 54	
Capitations	2669		2,135 20	2425			2,425 00	2,425 00	289 80	
Licenses			3,774 58			1,929 66		1,929 66		$1,844 92
Total	2669	4,925,151	25,610 38	2425	5,637,486	18,999 28	8,072 87	27,072 15	1,461 77	

HARDY COUNTY.

Source of Revenue.	1860.			1865.*					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate		$2,946,309	$11,785 24		$2,850,000	$8,550 50	$2,851 50	$11,402 00		$383 24
Personal Property		942,419	3,769 67		650,600	1,951 80	650 60	2,602 40		1,167 27
Capitations	1709		1,360 80	1450			1,450 00	1,450 00	$89 20	
Licenses			1,775 85			1,000 00		1,000 00		775 85
Total	1709	3,888,728	18,691 56	1450	3,401,600	11,502 30	4,952 10	16,454 40		2,237 16

*Estimated.

JACKSON COUNTY.

Source of Revenue.	1860.			1865.*					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No	Value.	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate,		$1,605,077	$6,420 31		$1,632,094	$4,899 84	$1,633 27	$ 6,533 11	$112 80	
Personal Property,		294,986	1,179 94		403,314	1,210 03	403 27	1,613 30	433 36	
Capitations,	1,545		1,236 00	1333			1,333 00	1,333 00	97 00	
Licenses,			1,789 32			416 66		416 66		$1,372 66
Total,	1,545	1,900,063	10,625 57	1333	2,035,408	6,526 53	3,369 54	9,896 07		729 50

JEFFERSON COUNTY.

Source of Revenue.	1860.			1865.					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes	For School Purposes.	Aggregate.		
Real Estate,		$6,786,097	27,144 38		$7,538,999	22,617 00	$7,538 99	30,155 99	3,011 61	$
Personal Property,		1,910,687	7,642 75		1,269,117	3,778 66	1,258 81	5,037 47		2,605 28
Capitations,	2045		1,716 00	1674			1,674 00	1,674 00		42 00
Licenses,			6,683 96			4,477 27		4,477 27		2,206 69
Total,	2045	8,696,784	43,187 09	1674	8,807,116	30,872 93	10,471 80	41,344 73		1,842 36

KANAWHA COUNTY.

Source of Revenue.	1860.			1865.					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes	For School Purposes.	Aggregate.		
Real Estate		$3,803,359	$15,213 43		$3,325,419	$10,022 01	$3,341 31	$13,363 32		$1,850 11
Personal Property		720,969	2,883 88		803,137	2,383 49	803 79	3,187 28	$303 40	
Capitations	2596		2,076 80	2966			2,966 00	2,966 00	889 20	
Licenses			4,045 14			4,383 58		4,383 58	338 44	
Total	2596	4,524,328	24,219 25	2966	4,128,556	16,789 08	7,111 10	23,900 18		319 07

LEWIS COUNTY.

Source of Revenue.	1860.			1865.					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate		$1,424,843	$5,699 37		$1,257,787	$3,777 46	$1,257 80	$5,035 26		$664 11
Personal Property		432,826	1,731 30		468,095	1,404 28	467 48	1,871 76	140 46	
Capitations	1,456		1,164 80	1187			1,187 00	1,187 00	22 20	
Licenses			2,638 47			1,092 63		1,092 63		1,535 84
Total	1,456	1,857,669	11,233 94	1187	1,725,882	6,274 37	2,912 28	9,186 65		2,047 29

LOGAN COUNTY.

Source of Revenue.	1860.			1865.*					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No	Value.	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate		388,654	$1,554 60		375,600	$1,126 80	$375 60	$1,502 40		$ 52 20
Personal Property		239,785	959 14		196,500	589 50	196 50	786 00		173 14
Capitations	824		659 20	610			610 00	610 00		49 20
Licenses			978 69			475 00		475 00		503 69
Total	824	628,435	4,151 63	610	572,100	2,191 30	1,182 10	$3,373 40		778 23

*Estimated.

MARION COUNTY.

Source of Revenue.	1860.			1865*.					Increase of Revenue.	Decrease of revenue
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate		$2,721,172	$10,884 69		$2,733,400	$8,200 20	$2,733 40	10,933 60	48 91	$
Personal Property		717,028	2,868 11		886,992	2,660 97	886 99	3,547 96	679 85	
Capitations	2422		1,937 60	2160			2,160 00	2,160 00	222 40	
Licenses			3,303 23			262 77		262 77		3,040 46
Total	2422	3,438,200	18,993 63	2160	3,620,392	11,123 94	5,779 39	16,904 33		2,089 30

*The assessor's books for 1865 have been received from but one district, and the estimate has been made from the assessment of 1864, for the district not returned.

MARSHALL COUNTY.

Source of Revenue.	1860.			1865.					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue	No.	Value.	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate,		$2,422,094	$9,688 38		2,299,413	$6,990 10	$2,362 55	$9,352 65	$	$335 73
Personal Property,		340,471	1,361 88		855,093	2,564 77	854 81	3,419 58	2,057 70	
Capitations,	2192		1,753 60	1958			1,958 00	1,958 00	204 40	
Licenses,			2,164 88			1,780 78		1,780 78		384 10
Total,	2192	2,762,565	14.968 74	1958	3,154,506	11,335 65	5,175 36	16,511 01	1,542 27	

MASON COUNTY.

Source of Revenue	1860.			1865.*					Increase of Revenue	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value	For State Purposes.	For School Purposes	Aggregate		
Real Estate,		$2,707,159	$11,028 64		$2,821,025	$8,463 06	$ 2,821 02	$11,284 08	$ 255 44	$
Personal Property,		548,385	2,193 54		1,000,000	3,000 00	1,000 00	4,000 00	1,806 46	
Capitations,	1604		1,282 20	2100			2,100 00	2,100 00	817 80	
Licenses,			3,140 24			2,500 00		2,500 00		640 24
Total,	1604	3,305,544	17,644 62	2100	3,821.025	13,963 06	5,921 02	19,884 08	2,239 46	

*Estimated. The Assessor's book from one district only having been returned.

M'DOWELL COUNTY.

Source of Revenue	1860.			1865.*					Increase of Revenue	Decrease of Revenue
	No.	Value.	Revenue.	No.	Value	For State Purposes	For School Purpsose	Aggregate.		
Real Estate		$159,686	$638 74		$150,600	$451 80	$150 60	$602 40		$36 34
Personal Property		31,138	124 55		30,000	90 00	30 00	120 00		4 55
Capitations	270		216 00	230			230 00	230 00	$14 00	
Licenses			187 16			150 00		150 00		37 16
Total	270	190,824	1,166 45	230	180,600	691 80	410 60	1,102 40		64 05

*Estimated.

MERCER COUNTY.

Source of Revenue.	1860.			1865.*					Increase of Revenue.	Decrease of Revenue
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes.	Aggregate		
Real Estate		$679,256	$2,717 02		$620,000	$1,860 00	$620 00	$2,480 00		$237 02
Personal Property		279,050	1,116 20		200,000	600 00	200 00	800 00		316 20
Capitations	1,185		948 00	930			930 00	930 00		18 00
Licenses			567 91			300 00		300 00		267 91
Total	1,185	958,306	5,349 13	930	820,000	2,760 00	1,750 00	4,510 00		839 13

*Estimated.

MONONGALIA COUNTY.

Source of Revenue.	1860. No.	1860. Value.	1860. Revenue	1865. No.	1865. Value.	1865. For State purposes	1865. For school purposes,	1865. Aggregate.	Increase of Revenue	Decrease of Revenue
Real Estate		$3,038,051	$12,152 20		$2,957,500	$8,872 48	$2,957 44	11,829 92		$322 28
Personal Property		1,067,084	4,268 34		1,204,100	3,612 41	1,204 08	4,816 49	$548 15	
Capitations	2420		1,936 00	2006			2,006 00	2,006 00	70 00	
Licenses			2,962 79			158 12		158 12		2,804 67
Total	2420	4,105,135	21,319 33	2006	4,161,600	12,643 01	6,167 52	18,810 53		2,508 80

MONROE COUNTY.

Source of Revenue.	1860. No.	1860. Value.	1860. Revenue.	1865.* No.	1865.* Value.	1865.* For State Purposes.	1865.* For School Purposes.	1865.* Aggregate	Increase of Revenue.	Decrease of Revenue.
Real Estate		$3,384,469	$13,537 87		$3,250,500	$ 9,751 50	$3,250 50	$13,002 00		$355 87
Personal Prop.		1,408,522	5,634 09		1,300,000	3,900 00	1,300 00	5,200 00		434 09
Capitations	1,963		1,570 40	1,560			1,560 00	1,560 00		10 40
Licenses			3,247 21			2,100 00		2,100 00		1,147 21
Total	1,963	4,792,991	23,989 57	1,560	4,550,500	15,751 50	6,110 50	21,862 00		2,127 57

*Estimated.

MORGAN COUNTY.

Source of Revenue.	1860.			1865.					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes	For School Purposes.	Aggregate.		
Real Estate		$751,555	$3,006 22		$740,817	$2,229 36	$741 43	$2,970 49		$35 43
Personal Property		186,232	744 92		229,066	687 19	229 07	916 26	$171 34	
Capitations	777		621 60	742			742 00	742 00	120 40	
Licenses			1,432 97			1,131 94		1,131 94		301 03
Total	777	937,787	5,805 71	742	969,883	4,048 49	1,712 50	5,760 99		44 72

NICHOLAS COUNTY.

Source of Revenue.	1860.			1865.*					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate		$850,681	$3,402 72		$795,000	$2,385 00	$795 00	$3,180 00		$222 72
Personal Property		264,084	1,056 34		200,000	600 00	200 00	800 00		256 34
Capitations	964		771 20	700			700 00	700 00		71 20
Licenses			702 05			400 00		400 00		302 05
Total	964	1,114,765	5,932 31	700	995,000	3,385 00	1,695 00	5,080 00		852 31

*Estimated.

OHIO COUNTY.

Source of Revenue.	1860.			1865.					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State purposes	For school purposes,	Aggregate		
Real Estate		$5,021,349	$20,085 39		$5,158,273	15,484 59	$5,158 00	20,642 59	$557 20	$
Personal Property		817,560	3,270 24		2,663,637	7,980 85	2,663 63	10,644 48	7,374 24	
Capitations	4132		3,305 60	4210			4,210 00	4,210 00	904 40	
Licenses			18,537 52			6,236 21		6,236 21		12,301 31
Total	4132	5,838,909	45,198 75	4210	7,821,910	29,701 65	12,031 63	41,733 28		3,465 47

PENDLETON COUNTY.

Source of Revenue.	1860.			1865.*					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate		$1,071,627	$ 4,286 51		$1,000,000	$ 3,000 00	$1,000 00	$4,000 00		$286 51
Personal Prop.		523,324	2,093 29		450,000	1,350 00	450 00	1,800 00		293 29
Capitations	1,180		944 00	995			995 00	995 00	51 00	
Licenses			714 00			400 00		400 00		314 00
Total	1,180	1,594,951	8,037 80	995	1,450,000	4,750 00	2,445 00	7,195 00		842 80

*Estimated.

PLEASANTS COUNTY.

Source of Revenue.	1860.			1865.					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes	For School Purposes.	Aggregate		
Real Estate,		$584,444	$2,337 77		$823,731	$2,471 19	$ 823 73	$3,294 92	$ 957 15	$
Personal Property,		129,035	516 14		335,798	1,007 40	335 88	1,343 28	827 14	
Capitations,	554		443 20	515			515 00	515 00	71 20	
Licenses,			464 00			312 32		312,32		151 68
Total,	554	713,479	3,761 11	515	1,159,529	3,790 91	1,674 60	5,465 52	1,704 40	

POCAHONTAS COUNTY.

Source of Revenue.	1860.			1865.*					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate,		$1,184,314	$ 4,737 26		$1,100,314	$ 3,300 94	$1,100 30	$4,401 24	$	$ 336 02
Personal Property,		436,121	1,744 48		390,000	1,170 00	390 00	1,560 00		184 48
Capitations,	829		663 20	700			700 00	700 00	36 80	
Licenses,			815 15			520 00		520 00		295 15
Total,	829	1,620,435	7,960 09	700	1,490,314	4,990 94	2,190 30	7,181 24		778 85

*Estimated.

PRESTON COUNTY.

Source of Revenue.	1860.			1865.					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes	Aggregate.		
Real Estate		$1,671,766	$6,687 06		$1,685,915	$5,086 37	$1,725 36	$6,811 73	$124 67	
Personal Property		679,170	2,716 68		1,048,262	3,149 08	1,054 70	4,203 78	1,487 10	
Capitations	2586		2,068 80	2381			2,381 00	2,381 00	312 20	
Licenses			2,772 81			1,212 46		1,212 46		$1,560 35
Total	2586	2,350,936	14,245 35	2381	2,734,177	9,447 91	5,161 06	14,608 97	363 62	

PUTNAM COUNTY.

Source of Revenue.	1860.			1865.					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes	Aggregate.		
Real Estate		$1,076,081	$4,304 32		$1,036,237	$4,555 00	$1,124 35	*$5,679 35	$1,375 03	
Personal Property		299,725	1,198 90		234,277	702 98	233 96	936 94		$261 96
Capitations	1181		944 80	983			983 00	983 00	38 20	
Licenses			1,221 56			745 00		745 00		476 56
Total	1181	1,375,806	7,669 58	983	1,270,514	6,002 98	2,341 31	8,344 29	674 71	

*$1,446 33 back tax.

RALEIGH COUNTY.

Source of Revenue.	1860.			1865.*					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate,		$ 521,252	$2,085 00		$ 480,000	$1,440 00	$ 480 00	$1,920 00	$	$165 00
Personal Property,		125,335	501 34		97,000	291 00	97 00	388 00		113 34
Capitations,	642		513 60	500			500 00	500 00		13 60
Licenses,			577 82			300 00		300 00		277 82
Total,	642	646,587	3,677 76	500	577,000	2,031 00	1,770 00	3,108 00		569 76

*Estimated.

RANDOLPH COUNTY.

Source of Revenue.	1860.			1865.					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate,		$1,364,590	$ 5,458 36		$1,123,172	$3,369 51	$ 1,123 17	$ 4,492 68	$	$ 965 68
Personal Property,		306,617	1,226 46		185,700	417 88	139 28	557 16		669 30
Capitations,	941		752 80	775			775 00	775 00	22 20	
Licenses,			741 00			455 00		455 00		286 00
Total,	941	1,671,207	8,178 62	775	1,308,872	4,242 39	2,037 45	6,279 84		1,898 78

RITCHIE COUNTY.

Source of Revenue.	1860.			1865.					Increase of Revenue.	Decrease of Revenue.
	No	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purpsose.	Aggregate		
Real Estate		$1,322,142	$5,288 57		$1,179,950	$3,766 19	$1,179 95	$4,946 14		$342 43
Personal Property		261,832	1,047 32		445,038	1,335 28	444 87	1,780 15	$732-83	
Capitations	1176		940 80	166			1,166 00	1,166 00	225 20	
Licenses			988 45	1		225 06		225 06		763 39
Total	1176	1,583,974	8,265 14	1166	1,624,988	5,326 53	2,790 82	8,117 35		147 79

ROANE COUNTY.

Source of Revenue.	1860.			1865.*					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No	Value.	For State Purposes	For School Purposes	Aggregate		
Real Estate		$606,217	$2,424 87		$575,200	$1,725 60	$575 20	$2,300 00		$124 07
Personal Property		158,731	634 92		130,700	392 10	130 70	522 00		112 12
Capitations	1,010		808 00	830			830 00	830 00	22 00	
Licenses			644 38			400 00		400 00		244 38
Total	1,010	764,948	4,512 17	830	705,900	2,517 70	1,535 90	4,053 00		458 57

*Estimated.

TAYLOR COUNTY.

Source of Revenue.	1860. No.	1860. Value.	1860. Revenue	1865. No.	1865. Value.	1865. For State Purposes.	1865. For School Purposes.	1865. Aggregate	Increase of Revenue	Decrease of revenue.
Real Estate		$1,256,488	$5,025 95		$2,194,057	$6,582 17	$2,194 05	$8,776 22	3,750 27	$
Personal Property		361,874	1,447 49		683,946	2,051 84	683 94	2,735 78	1,288 29	
Capitations	1406		1,124 80	1414			1,414 00	1,414 00	289 20	
Licenses			2,290 73			2,111 48		2,111 48		179 25
Total	1406	1,618,362	9,888 97	1414	2,878,003	10,745 49	4,291 99	15,037 48	5,148 51	

TUCKER COUNTY.

Source of Revenue.	1860. No.	1860. Value.	1860. Revenue.	1865. No.	1865. Value.	1865. For State Purposes.	1865. For School Purposes.	1865. Aggregate.	Increase of Revenue.	Decrease of Revenue.
Real Estate		371,080	$1,484 32		$290,774	$873 92	$292 22	$1,166 14		$318 18
Personal Property		77,679	310 71		754 30	226 85	75 99	302 84		7 87
Capitations	259		207 20	260			260 00	260 00	52 80	
Licenses			126 00							126 00
Total	259	448,759	2,128 23	260	366,204	1,100 77	628 21	$1,728 98		399 25

TYLER COUNTY.

Source of Revenue.	1860.			1865.						Increase of Revenue.	Decrease of Revenue
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes.	Aggregate			
Real Estate,		$ 914,502	$3,658 01		$ 877,168	$2,633 67	$ 878 20	$ 3,511 87		$	$ 146 14
Personal Property,		308,536	1,234 14		447,133	1,341 39	447 14	1,788 55		554 39	
Capitations,	1213		970 40	1094			1,094 00	1,094 00		123 60	
Licenses,			1,128 37			18 75		18 75			1,109 62
Total,	1213	1,223,038	6,990 92	1094	1,324,301	3,993 81	2,419 34	6,413 15			577 77

UPSHUR COUNTY.

Source of Revenue.	1860.			1865.					Increase of Revenue	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate,		$1,333,164	$5,332 66		$1,096,184	$3,300 66	$1,098 50	4,399 16		$ 933 50
Personal Property,		401,914	1,607 65		460 235	1,390 19	456 45	1,846 65	239 00	
Capitations,	1273		1,018 40	1325			1,325 00	1,325 00	306 60	
Licenses,			1,223 49			30 00		30 00		1,193 49
Total,	1273	1,735,078	9,182 20	1325	1,556,419	4,720 85	2,879 96	7,600 81		1,581 39

WAYNE COUNTY.

Source of Revenue.	1860.			1865.*					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate		$1,027,443	$4,109 77		$1,000,000	$3,000 00	$1,000 00	$4,000 00		$109 77
Personal Property		363,127	1,452 51		290,000	870 00	290 00	1,160 00		292 51
Capitations	1272		1,018 60	1150			1,150 00	1,150 00	131 40	
Licenses			728 68			450 00		450 00		278 68
Total	1272	1,390,570	7,309 56	1150	1,290,000	4,320 00	2,440 00	6,760 00		549 56

*Estimated.

WEBSTER COUNTY.

Source of Revenue.	1860.			1865.*					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State Purposes.	For School Purposes	Aggregate.		
Real Estate		$83,401	$333 61		$80,500	$241 00	$80 50	$322 00		$11 61
Personal Property		21,154	84 61		18,000	54 00	18 00	72 00		12 61
Capitations	138		110 40	130			130 00	130 00	19 60	
Licenses										
Total	138	104,555	528 62	130	98,500	295 00	228 50	524 00		4 62

*Estimated.

WETZEL COUNTY.

Source of Revenue.	1860.			1865.					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value.	For State purposes	For school purposes,	Aggregate		
Real Estate		$ 866,500	$ 3,466 00		$ 795,903	$2,387 68	$ 796 10	$3,183 78	$	$ 282 22
Personal Property		190,611	762 44		342,933	1,028 83	343 19	1,372 02	609 58	
Capitations	1236		988 80	1256			1,256 00	1,256 00	267 20	
Licenses			970 29			15 00		15 00		955 29
Total	1236	1,057,111	6,187 53	1256	1,138,836	3,431 51	2,395 29	5,826 80		360 73

WIRT COUNTY.

Source of Revenue.	1860.			1865.					Increase of Revenue.	Decrease of Revenue.
	No.	Value.	Revenue.	No	Value.	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate		$ 515,227	$ 2,060 91		$ 594,026	$ 1,797 80	$598 51	$2,396 31	$ 335 40	
Personal Prop.		110,893	443 57		288,959	855 93	288 86	1,144 79	701 22	
Capitations	729		583 20	623			623 00	623 00	39 80	
Licenses			535 57			2,349 78		2, 349 78	1,814 21	
Total	729	626,120	3,623 25	623	882,985	5,003 51	1,510 37	6,513 88	2,890 63	

WOOD COUNTY.

Source of Revenue.	1860.			1865.					Increase of Revenue	Decrease of Revenue.
	No.	Value.	Revenue.	No	Value.	For State Purposes.	For School Purposes.	Aggregate.		
Real Estate,		$2,578,846	$10,315 38		2,933,821	$8,834 35	$2,947 13	11,781 48	1,466 10	$
Personal Property,		683,030	2,732 12		2,353,598	7,067 68	2,360 26	9,427 94	6,695 82	
Capitations,	2654		2,123 20	3076			3,076 00	3,076 00	952 80	
Licenses,			5,589 30			6,789 69		6,789 69	1,200 39	
Total,	2654	3,261,876	20,760 00	3076	5,287,419	22,691 72	8,383 39	31,075 11	10,315 11	

WYOMING COUNTY.

Source of Revenue.	1860.			1865.*					Increase of Revenue	Decrease of Revenue.
	No.	Value.	Revenue.	No.	Value	For State Purposes.	For School Purposes	Aggregate		
Real Estate,		$ 292,121	$ 1,168 48		$ 288,600	$ 865 80	$ 288 00	$ 1,154 00	$	$ 14 08
Personal Property,		121,083	484 33		105,000	315 00	105 00	420 00		64 33
Capitations,	455		364 00	400			400 00	400 00	36 00	
Licenses,			145 00			125 00		125 00		20 00
Total,	455	413,204	2.161 81	400	393,600	1.305 80	793,00	2,099 00		62 41

*Estimated.

RECAPITULATION.

YEAR.	Number of capitations	Value of real estate.	Value of personal property.	Aggregate value of real and personal property.	Revenue from real estate.	Received from personal property.	Revenue from capitations.	Revenue from licenses	Aggregate revenue.
1860 -----	68,988	$83,904,186	$23,457,249	$107,361,435	$339,983 66	$ 93,798 86	$57,190 40	$91,408 76	$582,381 68
1865 -----	62,761	83,740,738	29,628,195	113,368,933	337,316 14	117,483 22	62,761 00	55,542 22	573,102 58
Increase --			6,170,946	6,007,498		23,684 36	5,570 60		
Decrease -	6.277	163,448			2,667 52			35,866 54	9,279 10

TABLE XXIII,

Estimate of the ordinary charges upon the Treasury during the fiscal year ending on the 31st day of December, 1866.

For expenses of the Legislature	$ 20,000 00
For rent of Linsley Institute	1,000 00
For salaries of Judges	30,000 00
For salary of Clerk of Supreme Court of Appeals	1,000 00
For salary of reporter of Supreme Court of Appeals	900 00
For contingent expenses of Courts	4,000 00
For Criminal charges	40,000 00
For West Virginia Hospital for the Insane	25,000 00
For expenses of lunatics confined in jail	3,000 00
For salary of Governor	2,000 00
For salary of Auditor	1,500 00
For salary of Treasurer	1,400 00
For salary of Secretary of State	1,300 00
For salary of Attorney General	1,000 00
For salary of Adjutant General	1,500 00
For salary of Quartermaster General	1,300 00
For rent of Executive Mansion	750 00
For contingent expenses Auditor's office	2,000 00
For contingent expenses office Secretary of State	1,300 00
For contingent expenses Treasurer's office	300 00
For contingent expenses Adjutant General's office	750 00
For contingent expenses Quartermaster General's office	2,000 00
For public printing	7.000 00
For salaries of clerks in Auditor's office	2,000 00
Forsal ary of clerk in Adjutant General's office	800 00
For salary of clerk in Treasurer's office	400 00
For salary of Vaccine Agent, including fifty dollars not appropriated for since organization	150 00
For balance printing report of Daniel Lamb	2,595 30
For pay of janitor and guard of executive offices	1,000 00
For civil contingent fund	10,000 00
For militia claims allowed by regimental courts	6,000 00
For registration of births, deaths and marriages	1,500 00
For Commissioner of Immigration	300 00
For balance for appropriation of Soldiers' National Cemetery at Gettysburg	628 03
For erroneous assessments	750 00
For refunding capitation under Act of February 14, 1865	14,900 00
Total	$190,023 33

TABLE XXIV.

Estimate of the probable receipts of State revenue at the Treasury during the fiscal year ending December 31, 1866.

For taxes on real and personal property and licenses for the year 1866	$250,000 00
For taxes on real and personal property, and licenses for the year 1865	130,000 00
For taxes from all sources for the years 1861, 1862, 1863 and 1864	60,000 00
For dividends of bank stock, tax on insurance and express companies, &c.	10,000 00
Total receipts	450,000 00
Remaining in treasury January 1, 1866	261,383 24
Total	$711,383 24

From the foregoing tables we arrive at the following summary of the receipts and disbursements during the year:

Amount in Treasury January 1st, 1865,	$297,210 87	
Amount received during the year ending December 31st, 1865,	381,382 92	$678,593 79

DISBURSEMENTS.

As General School Fund,	$ 68,484 00	
As Capitation Tax refunded for school purposes,	17,649 56	
Other charges upon the Treasury,	324,954 21	$417,210 55
Balance in the Treasury on the 1st day of January, 1866,		261,383 24

Which is distributed as follows:

State Revenue,	$179,390 71
General School Fund,	79,435 98
Free School Fund uninvested,	2,556 55
	$261,383 24

It is estimated that there will be received into the Treasury as State Revenue during the current year the sum of	$ 450,000 00	
Amount in Treasury at the beginning of of the current year,	179,390 71	$629,390 71
The ordinary charges upon the Treasury for the current year are estimated at		190,023 33
Leaving a balance over the ordinary charges upon the Treasury of		439,367 38

These estimates are based upon the supposition that there will be assessments made and taxes collected in all the counties of the State for the year 1866. Considerable margin has been allowed to cover delinquencies in prompt payments and other contingencies that may occur, and I feel satisfied it may be taken as a safe data upon which to calculate. At the same time it should be taken into consideration that the taxes of the current year, calculated in the estimate, will not be available until about the close of the year.

The tax imposed for Free Schools is not included in this estimate, as the whole of the General School Fund, whatever that may be, is disbursed annually.

At the present rate of taxation a considerable sum will be raised above what will be necessary to defray the ordinary expenses of the State. In view of the fact, however, that means for the erection of public buildings must soon be provided, and that our just share of the public debt of the commonwealth of Virginia must be assumed, when ascertained, I think it would be impolitic at this time to reduce he rate of taxation.

A large appropriation toward the completion of the West Vir-

ginia Hospital for the Insane would, in my opinion, be money well expended. Many of the unfortunate class of our citizens, for whose benefit the Asylum is intended, are confined in loathsome jails, and thus to the horrors of insanity are added the gloomy terrors of confinement in a county jail, with the chances of restoration to sanity still diminishing, and the expense to the State for their support being greater than if they had a place in the asylum, where they would receive the care and attention of those skilled and experienced in treatment of insanity.

Under the provisions of Sec. 26, Chap. 45, Code of Virginia of 1860, all unsettled accounts on the books of the Auditor are to be balanced on the last day of the fiscal year and carried forward on the first day of the new year. I find this impracticable under the present arrangement as to the fiscal year, as it closes at a time when but part of the taxes are due and paid in. Hence, for the year 1865 no balances are shown

No balances appear to have been made heretofore as contemplated by the law referred to, but I have caused such balances to be made for the years 1861, 1862, 1863 and 1864, which show the aggregate due for said years from sheriffs and other collectors to be $171,037 51.

A considerable portion of these accounts are charges from assessments made during the rebellion in counties in which there have been no collectors, and consequently no collections could have been made.

There is a considerable amount of revenue due from various collecting officers, on balances standing on the books of the Auditor of Public Accounts at Richmond, which, by the provisions of an act of the General Assembly of Virginia, passed February 3d, 1863, entitled "An act transferring to the proposed State of West Virginia, when the same shall become one of the United States, all this State's interest in the property, unpaid and uncollected taxes, fines, forfeitures, penalties and judgments, in counties embraced within the boundaries of the proposed State," was transferred to this State.

Having received the assurance of the Auditor of Public Accounts of Virginia, W. T. Taylor, Esq., that every facility possible for procuring statements of such balances from the books of his office would be afforded, about the 1st of October last I proceeded to Richmond for that purpose. I was treated very courteously by Mr. Taylor and his clerks, but upon examination of the books I found that more time would be consumed in preparing the statements than I could spare, and made an arrangement with the Auditor by which he was to furnish such statements as I desired whenever requested to do so.

Accordingly I addressed him a note under date of Nov. 20, 1865, requesting him to furnish "A statement of the balances due and standing against Sheriffs of the counties composing this State; exhibiting the name of the Sheriff, the several items composing the aggregate of the balance and for what year the same was due. Also a statement of judgments unsatisfied, standing against Sheriffs in said counties, giving the names of the defendants, the date, amount of judgment, from what time interest due, and any other matter that might seem pertinent."

"Also, a statement of any balances due from Notaries Public, Clerks of Courts, or from any other source not named."

A few days since I received a communication from him, informing me that he had submitted my request to the General Assembly of Virginia, for the consideration of that body. I am not advised what action, if any, they have taken in reference to the matter.

The table XXII shows the number of Capitations, the value of Real and Personal Property in the several counties, and the amount of revenue assessed upon the same, and upon Licenses in the year 1865, as compared with that upon the same subjects in the year 1860.

There have been no assessments made in several of the counties for the year 1865, consequently the figures given are but estimates for such counties. The assessments for 1860 are taken from the report of Mr. Bennett, Auditor of Public Accounts of Virginia, made in 1861. A large allowance has been made for loss of property in those counties which suffered most during the rebellion. By this estimate the value of Personal Property in the year 1865, exceeds that of 1860 in the sum of $6,170,946.

When we take into consideration what has been the prosperity of those counties not immediately exposed to the ravages and desolations of war, to thus overcome the loss sustained by the others, and still give this excess, it is highly gratifying.

If such growth and prosperity accrue to us during four years of terrible war, in which near one-half our territory was subjected to its ravages, and when our status as a sovereign State was resting upon contingencies to be settled by the arbitrament of the sword, now that the cause of right and justice has prevailed, the government of our fathers more permanently established, and the foul blot—Slavery—hitherto the shame of the nation, wiped from our proud escutcheon, and having taken our place in the galaxy of States with institutions and resources encouraging intelligence, industry and enterprise, may we not reasonably expect that by wise and judicious legislation we are to enter upon an epoch of prosperity in our history as a people hitherto wholly unknown.

It will also be seen that in most counties there has been a decrease in the number of Capitations. The estimated decrease for the whole State is 6,277. When we consider the number furnished by the State to sustain the cause of the government, who were not assessed in 1865, this decrease is easily accounted for, and now that those who have survived the perils of war have returned to their homes, we may expect the number for 1866 to be equal to what it was in 1860, and perhaps considerably greater.

Owing to the increase of business in this office, occasioned partly by the restoration of civil law in several counties which have remained unorganized since the formation of the State, and partly by the necessity of doing work which had been permitted to remain undone since the organization of the State, I was compelled to employ a second clerk. I have been fortunate in procuring the services of gentlemen as clerks who are industrious and efficient. At the present high rates of living, their salaries are insufficient to support them and their families, and I would respectfully ask that their salaries be increased.

Respectfully Submitted,

J. M. McWhorter,

Auditor.

SUGGESTIONS.

Under the law it is the Auditor's duty to point out any defects which may appear in the revenue laws, and to suggest the proper remedies. This I will endeavor to do as briefly as possible.

Owing to the disturbed condition of affairs during the past five years, some special legislation will be necessary in reference to delinquent lands.

By the provisions of Chap. 37 of the Code of Virginia of 1860, the Auditor is required to keep a record of all real estate returned delinquent for the non-payment of taxes, and it is provided that in the month of April, May, or June, in the year 1850, and in one of those months every five years afterwards, he shall cause to be delivered to the sheriff or collector of the taxes for each county; a list of real estate therein which may have been returned delinquent for any of the preceding five years.

Upon taking charge of this office, I found that no such record had been kept. With the clerical force allowed me, I was unable to make such record and transmit the lists within the time prescribed to all the sheriffs of counties from which the delinquent returns had been received, while from other counties the delinquent returns had not been received for all the years from 1860 to 1864, inclusive. Hence, the sales of delinquent lands have been made in only part of the counties from which delinquent returns have been received.

I therefore suggest that an act be passed authorizing the Auditor, whenever the delinquent returns for the years 1860 to 1864, inclusive, are all made to his office, to deliver to the sheriff or collector of any county in which such sales have not been made in the year 1865, a list of the real estate returned delinquent therein for said years, except such as are exonerated by Article IX of the Constitution. I desire the sales to be made in the same months now prescribed, that the interest may be calculated to the first day of September in the year in which such sale is made.

A more prompt payment of the taxes would probably be secured were the sales for delinqent taxes made every two or three years, and a shorter time after the sale allowed for their redemption.

RE-ASSESSMENT OF THE VALUE OF REAL ESTATE.

Whilst on the subject of land, I respectfully suggest that provision be made for the re-valuation of the realty within this State. The con-

stitution provides that taxation shall be equal and uniform; and while personal property is assessed for taxation each year at its intrinsic value, real estate is still taxed on the valuation assessed in the year 1856, which, in many instances, is a mere nominal value. Thus our own citizens in moderate circumstances are assessed with taxes upon what property they own according to its true value, while large landholders, either in or out of the State, hold thousands of acres of land taxed on a mere nominal value, when, in fact, they are unwilling to sell an acre at a less advance than from one hundred to three hundred per cent. on its present valuation. Certainly those owning great bodies of land could not complain of unjust taxation were their lands valued at a sum approximating the price demanded for them. Some persons owning valuable tracts of land would conclude at once that their taxes would be increased justly in proportion to the increased value placed upon their lands, but such would not necessarily be the effect. The taxes would be made more equal and uniform. But to raise the amount of revenue now produced, the rate of taxation would be lowered. For example, if it required $200,000 to defray the expenses of government, and the assessed value of property be $50,000,000, a tax of forty cents on every one hundred dollars value would be required to produce the necessary amount of revenue; but should the assessed value of property be twice the amount above stated, it is evident one-half the above rate of taxation would be sufficient to meet the demands of government.

By the returns of commissioners of the revenue of the several counties of this State in 1860, as ascertained from the report of Mr. Bennett, Auditor of Public Accounts of Virginia, made in 1861, the value of real estate assessed for taxation, according to the valuation made in 1856, amounted to the sum of $81,583,891 41. According to the United States census returns of 1860, the aggregate value of the real estate of the resident citizens of the respective counties amounted to the sum of $110,623,845 08, showing an excess of $29,039,933 67 in valuation not assessed for taxation. When we take into consideration that this excess arises from the valuation of the real estate of the resident owners only, several millions would be added to the excess by the valuation of large tracts held by non-residents which are not inclnded in the census reports. This is the result of a comparison of the census returns with the valuation made four years previous, and when we consider that the value of real estate has enhanced each year since in an increased ratio, we might reasonably expect that a valuation made at this time would more than double the aggregate valuation as it now stands.

NATIONAL BANKS.

Under an act of Congress entitled "An act to provide a national currency secured by a pledge of United States stocks, and to provide for the circulation and redemption thereof," approved Feb. 25, 1863, all the banks of circulation within this State have formed associations, received certificates of authority, and commenced the business of banking. It is claimed that these banks cannot be taxed by or under State authority, as their capital as corporations consists in United States securities.

By the provisions of the law under which they have organized, I am of the opinion they are exempt from taxation as bodies politic, so far as their capital is invested in United States securities.

Taking this as the proper view of the case, would the State be deprived of the right to impose a tax upon its citizens for the stock or interest they hold in such banks? I think not, and have instructed the several assessors to assess for taxation the interest or stock held by individuals in such banks. I based my instructions upon reasonable inferences drawn from our law, there being nothing specific on the subject. Should the Legislature concur with me in my view of the matter, it would perhaps be better that some direct legislation be had upon this subject.

ASSESSMENTS OF CAPITAL EMPLOYED IN MERCHANDISING AND MANUFACTURING.

The difficulty experienced by assessors and by those engaged in the business of merchandising and manufacturing in arriving at a just average value of the capital employed in such business has induced me to believe that by assessing the actual capital thus employed, the State would derive as great or perhaps a greater amount of revenue than it does from the same source as the law now stands.

JURY COSTS.

By the provisions of sec. 29 of chap. 93, acts of 1863, six dollars is to be taxed by the Clerk of the Court as jury costs when a verdict and judgment are rendered against any person for a misdemeanor. This sum, when collected from such person, shall be paid into the State Treasury. A like sum is to be taxed in civil causes upon a verdict and judgment, and paid into the County Treasury. As the law stands, there are no means provided for debiting the Sheriff or Collector with such costs neither in this office or in the County Treasurer's Office. I suggest that the Clerk of the Court wherein such verdicts are rendered, be required to report annually at some stated period, to this office, verdicts rendered in misdemeanors, and to the County Treasurer verdicts in civil causes, in a

manner similar to that in which fines are reported under chap. 43, code of Virginia of 1860.

From table XXI, in the foregoing report, it will be seen that the charges upon the Treasury for the payment of jurors summoned for the trial of felonies during the last fiscal year, are greater than for the support of convicts, including the guarding of the Ohio county jail.

Whilst there should be no legislation tending to retard the business of our courts of justice, I think no such result would occur from an act restricting the number of jurors to be summoned to attend a term of court for the trial of criminal causes.

TOLL BRIDGES AND FERRIES.

Sec. 48 of chap. 118, acts of 1863, provides for taxing the yearly rental value of all toll bridges and ferries. This provision is taken from the code of Virginia of 1860, under which the tax imposed was classed with income tax and was taxed at the rate of six per centum on the rental value. The law, as it stands, imposes a tax on the rental value and not on the property value.

JOINT STOCK COMPANIES.

A great many joint stock companies are obtaining charters under the provisions of our laws, for mining and other like purposes, and but very few of such have been assessed for taxation.

Would it not be advisable to pass an act requiring the Secretary of the State to furnish annually to the assessors of the several counties wherein such companies are to operate, a list of such charters granted during the preceding year, giving such information as would be necessary to secure an assessment of the actual capital of said company.

TELEGRAPH COMPANIES.

Whilst insurance and express companies are required to contribute to the support of our State government, in proportion to the business they transact within our State, there is no tax imposed on telegraph companies, which I suppose are realizing as much per cent. on the capital invested as are either of the other class of companies. Should they not all be placed on the same footing as to taxation?

MILITIA CLAIMS.

Under the provisions of an act passed March 3, 1864, entitled "An act providing for the payment of certain militia claims allowed by regimental courts," the Auditor is directed to issue his warrant upon the Treasurer for the payment of such claims only as are approved by the Adjutant General. I think this a proper

provision, and suggest that this renders necessary an amendment of sec. 23 of chap. 30, of the code of Virginia of 1860, so that a list of all claims allowed by regimental courts be certified to the Adjutant General instead of the Auditor.

CLAIMS PRESENTED FOR PAYMENT AND SUSPENDED FOR CONSIDERATION OF THE LEGISLATURE.

Wm. F. Peterson, Esq., presented a claim against the State amounting to $87 20 for taxes and the interest thereon, on a certain tract of land in Ritchie county, which he alleges has been twice paid into the Treasury. Upon examination I find that the same, to the amount of $86 70 has been twice paid.

John T. Pricket, Esq., late Commissioner of the Revenue for the eastern district of Marion county, presented his claim for assessing said district in 1861, for $186 44.

John B. Morrison, Esq., late Commissioner of the Revenue for District No. 1, of Randolph county, presented his claim for assessing said District in 1861, for $152 64.

A claim of David Fleming, Esq., of Brooke county, for a horse impressed into the military service and captured during the Morgan raid, for $150 00.

The Fairmont and Palatine Bridge Company presented an order of the Board of Supervisors of Marion county, exonerating said Company from the payment of $30 10 State tax, erroneously assessed in 1863. There was clearly an over assessment of said amount, but application for redress was not made to the Board of Supervisors within the time prescribed by law.

From a written opinion of the Attorney General, concerning the appropriation bill of the last Legislature, in reference to the claim of Wm. F. Peterson, Esq., the payment of the foregoing claims have been suspended, and the claims are respectfully submitted to the consideration of the Legislature.

ASSESSMENT OF BACK TAXES IN CERTAIN COUNTIES.

Under the provisions of sec. 77, chap. 118, acts of 1863, the assessor of a District is required, in case assessments have not been made on the land and Personal Property of such District for a former year, to proceed to make out books for such year according to the rate of tax or levy which then existed. In counties which have organized recently, I have furnished the assessors with books for but one year, knowing that the citizens of such counties would be as well, perhaps better prepared, next year to pay the taxes of those former years, than they are now. Hoping in the meantime the Legislature will indicate the course to be pursued by me in the execution of said law. Very Respectfully,

J. M. McWhorter, *Auditor.*